

UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

UNITED STATES OF AMERICA, : CIVIL ACTION
: NO. _____
Petitioner, :
v. :
: :
LEON CURRY, :
: :
Respondent. :
:

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. S. Freeman is a duly commissioned Revenue Officer employed in Small Business/Self-Employed Compliance Area 5, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-B1.

3. The Respondent, Leon Curry, resides or can be found at 3430 Venture Parkway, Duluth, GA 30096, within the jurisdiction of this Court.

4. Venue is therefore proper in this district under I.R.C. §7604(a) and 28 U.S.C. §1391(b)(1) and (2), as the summoned party resides and is found in this judicial district, and a substantial part of the events or omissions giving rise to the claims in this case occurred in this district.

5. Revenue Officer S. Freeman is conducting an investigation into the collection of tax liability of Leon Curry for the taxable years: 2004, 2005, 2006, 20007, 2008, and 2009, as is set forth in the Declaration of Revenue Officer S. Freeman attached hereto as Exhibit B.

6. The Respondent, Leon Curry, is in possession and control of testimony and other documents that are relevant to the above-described investigation.

7. On September 3, 2010, an Internal Revenue Service summons was issued by Revenue Officer S. Freeman, directing the Respondent, Leon Curry, to appear before Revenue Officer S. Freeman on September 15, 2010, at 9:00 a.m. at 2888 Woodcock Blvd., Koger Center Tulane Building, Atlanta, Georgia, 30341, to testify and to produce books, records, and other data described in the summons. An attested copy of the summons was personally served on the Respondent, Leon Curry, by Revenue Officer S. Freeman on September 3, 2010. The summons is attached hereto and incorporated herein as Exhibit A.

8. On September 15, 2010, the Respondent, Leon Curry, appeared but refused to comply with the summons, including refusing to testify or produce the books, records, and other documents demanded in the summons. The Respondent's refusal to comply with the summons continues to date, as set forth in the Declaration of Revenue S. Freeman.

9. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

10. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

11. It is necessary to obtain the testimony and examine the books, papers, records, and other data sought by the summons in order to properly investigate collection of the Federal tax liability of Leon Curry for the following taxable years: 2004, 2005, 2006, 2007, 2008, and 2009, as is evidenced by the Declaration of Revenue Officer S. Freeman and incorporated as part of this Petition.

WHEREFORE, Petitioner respectfully prays:

1. That the Court issue an order directing the Respondent, Leon Curry, to show cause, if any, why Respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the Respondent, Leon Curry, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer S. Freeman or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer S. Freeman, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

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